

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 2nd day of June, 1998

BEFORE

THE HON'BLE MR. JUSTICE T.N. VALLINAYAGAM

WRIT PETITION NO. 37824 OF 1997

Between:

**Sri T.R. Kallappa,**  
alias Gandhi,  
Naloor village,  
Kirgoon Post;  
South Kodagu.

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.. Petitioner.

(By Sri M.S. Belliappa & Associates, )

And:

1. State of Karnataka  
by its Chief Secretary,  
Vidhana Soudha,  
Bangalore.
2. Dept. of Transport,  
reptd. by its Commissioner,  
M.S. Buildings,  
Bangalore.
3. The Regional Transport  
Officer, Kodagu Dist.  
Madikeri.

.. Respondents.

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This writ petition filed under Articles 226 and 227 of the Constitution, praying to quash the notice dated 6-10-1997, Annexure-D.

This petition comming on for preliminary hearing this day, the Court made the following:

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O R D E R

The challenge in this writ petition is to the demand made for payment of Rs. 28,200/- in respect of a jeep whose value, now represented to be would be less than the value of tax amount demanded. ~~Is~~ a specific question has been put to the Government Advocate to clarify as to whether the life tax has got any bearing with regard to the value of the vehicle and though the matter has been adjourned, no answer was forthcoming. It is nothing but common sense that ~~is~~ the value of the vehicle depends upon the manner of usage nor the age of it. A brand new vehicle which may be one year old, may be as bad as a vehicle which is 20 years old. It all depends upon the nature of the use and the actual possession and mechanical condition of the vehicle. So without deciding the value of the vehicle, the life tax cannot definitely exceed either whole or value of the vehicle or minimum 50%. Therefore, I hold the action of the authority is arbitrary.

2. Leaving open to the authority to fix the value of the vehicle and fix the tax prorate, this petition is allowed and the demand is quashed.

Sd/-  
JUDGE

